(G)

Secret. II-27—45,000—15-11-35.

Home (1934) Department.

Ms. SERIES.

G.O. NO. 3384

DATED 27-11-1934

[Despatch Abstract.]

Madras-Motor Vehicles taxation Act-1931-South Kanara District — Recovery of tax due in Portuguese territory from a person residing in the Mysore State — Instructions issued.

C.F. 30.

HOME **DEPARTMENT.**

Received 19 . *Registered* Home. 737 B 17.10.36 19

Subject.

Motor Vehicles Taxation Act - Recovery of tax due in British Territory from a person resident in the Mysore State Orders requested.

ENCLOSURES.
No.
Spare copies

No. Ref.C.1-1044-M-36.

Station Mangalore , *Dated the* 10th June 1936 .

From (Name) Khan Bahadur Muhammad Humayun Saheb Bahadur, B.A.,
(Designation) District Magistrate of South Kanara.

To The Secretary to the Government of Madras,
Home Department,
The Nilgiris.

Sir,

I enclose a copy of the decision of the High Court of Mysore in Cr.R.P. No.192 of 1932-33. On the authority of this decision, the Police in the Mysore State have been ----- refusing to execute distress warrants issued by Magistrates in British territory for the collection of the motor vehicles tax from Mysore Government subjects who made themselves liable to payment of the said tax by using their cars in British --- territory. I think it highly desirable to secure a mutual - arrangement between the Local Government and the Indian States for the collection of the motor vehicles taxes of each ----- Government, by the other Government from the latter's subjects.

11.8-37 infra

I have now a file pending in my office, in which owing to - the refusal of the District Superintendent of Police, Mysore District to execute a distress warrant issued from the South Kanara District, the tax due in this district has not been collected. The point for consideration is whether the motor vehicles tax due to the Madras Government from the Mysore Government subject referred to in my file should be got --- written off as irrecoverable. I request the favour of --- orders on the point

A

Sd/- Madhavarao
For District Magistrate.

Rec'd
12-6-36

3

Home (B) dept

Memo 737 B.1 Dated 25.6.86

M.M.V.T. Act 1931 - Recovery of tax due in British territory from a person resident in the Mysore State - From the D.M., S. Kanara,

C/ No. Ref. C1 - 1044 - M - 36 dt 10.6.36

—

The D.M., S. Kanara is requested to send a copy of the decision of the High Court of Mysore in Cr. R.P No 192 of 1932-33 referred to in his letter quoted above, as the copy said to have been enclosed therewith ~~alleged to have~~ has not been received

M C/ 22/6

22/6

To 27/6

The D.M. S. Kanara

R.D. Mysore

4 M.737-2

C.F. 30.

HOME DEPARTMENT.

Received 6-JUL1936 938 19

Registered 10 JUL1936 19

Subject.

Madras Motor Vehicles Taxation Act - Recovery of tax due in British territory from a person resident in the Mysore State.

Memo Government Memorandum No.737 B-1, dated 25th June 1936

ENCLOSURES.
No.
Spare copies

No. Ref.C.1-1044-M-36.

Station Mangalore, *Dated the* 3rd July 1936.

From (Name) Khan Bahadur Muhammad Humayun Saheb Bahadur, B.A.,
(Designation) District Magistrate of South Kanara.

To The Secretary to the Government of Madras,
Home Department,
Madras.

Sir,

Memo My letter Ref.C.1-1044-M-36, dated 10th June 1936 with the copy of the decision of the High Court of Mysore was ---- despatched to Government by registered post on 13.6.1936. The decision referred to was in a printed booklet which was duly attached to my letter. The booklet may have got mixed up -- with other books in your office. I request that a search for it may be caused to be made.

madhavan 4/7
For District Magistrate.

MK 4/7/36.

5

Home (B) dept

Memo 737-2 Dt. 14.7.36.

M. M. V. T. Act 1931-
Recovery of tax due in British territory from a person resident in the Mysore State - From the D. M. S. Kanara Cl. 1044-M-36 dt 3.7.36

The D. M. S. Kanara is informed that the Revolver Containing the decision of the High Court of Mysore in Cr. R. P. no 192 of 1932-33 has not been received in the Secretariat. He is ~~requested~~ ~~asked~~ to send a copy ~~of it~~ urgently.

To

The D. M. S. Kanara. ✓

R. D. Inamdar.

Dpd. by Van / Post / Messenger

Dpr's initials

Date 15-7-1936.

Note It has been ascertained from Coll. office

6

that the booklet was not received there - the letter of 10.6.36 was received in Cork Office There is no entry in that letter or in the square provided for noting enclosures.

10/7/36

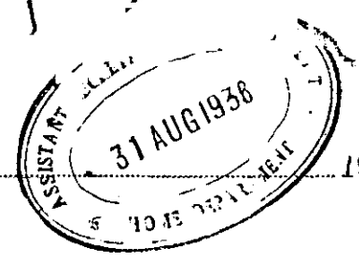
a Slip kept on file.

PICF.

14698
1-9-36

C.F. 30.

HOME DEPARTMENT.



Received ..... 19 . *Registered* 19

Subject.

Madras Motor Vehicles Taxation Act - Recovery of tax due in British territory from a person residing in the Mysore State.

Government Memo.No.137 B.2, dated 14.7.1936.

Enclosures.
No. .....
.....
Spare copies .....

Ref.Cl. No. 1044-M-36.

Station Mangalore, *Dated the* 29th August 1936

From (Name) Khan Bahadur Muhammad Humayun Saheb Bahadur, B.A.,

(Designation) Dt.Magistrate of South Kanara.

To The Secretary to the Government of Madras,

Home Department,

Madras.

Sir,

I submit herewith a booklet containing the decision of the High Court of Mysore in C.R.P.192 of 1932-33.

For Dt.Magistrate.

Home (B) dept.

M. M. V. T. Act, 1931 – Recovery of tax due in British territory from a person resident in the Mysore State.

—

P7 Cf From the D. M. S. Kanara 1044 M-36
[Cfw 1769 B] Dy 29. 8. 36.

It is understood that the question of extradition by the Govt. of Mysore of its subjects who offend the fiscal laws of this Govt. has been taken up to the notice of the G. of I. So, under the existing circumstances it seems desirable to bring the case referred to at A on p2 cf by the D. M. S. Kanara, to the notice of the Govt. of Mysore and request them to recover the tax due to this Govt. from their subject.

Incidentally it may be mentioned that the Govt. of Mysore brought to the notice of this Govt. the reason of the payment

payment of Mysore Vehicle tax
by the Hon. Justice Mr. Horwill. ~~D.C.S~~
in respect of his motor car when
he visited Mysore (when he visited
Mysore) and he has been requested
to pay off the tax. Similarly,
we may ask the Hon. the British
Resident at Mysore to Request
the Govt. of Mysore to Collect the
tax due to this Government
from their Subjects.

2 For orders whether the D.M.
S. Kanara may be asked to send
Copies of relelant Correspondence
in the Case referred to by him
So that the Hon. the Br. Resident
may be addressed in the matter.

4/9

[illegible]

4/9

To
D Section
with ref. to M.S's
remark.
Home. 2197
12.9.36

Home D.O. 737 B-3 — Home 'D'
11-9-36

Under rule 4 of rules as III of 1878,
all Chemical processes of whatsoever
description, when issued by any magis-

[illegible]

12 SEP 1936
HOME DEPARTMENT

[illegible]

having jurisdiction in any district of British India, shall be acted upon and executed by all Magistrates and Police Officers in Mysore, under the same conditions and in the same manner, as if such process had been issued by a Magte. having jurisdiction in Mysore. In 1934, the D.M. Canara raised the question whether a distress warrant could be issued for realising the arrears of fine from the accused who was residing in Mysore or in any other Indian State. The Adv. Gen. was asked to advise in the matter. He was of the opinion that having regard to the normal import of the term 'criminal process', a distress warrant for the realisation of a fine from an accused convicted in Br. India but residing in Mysore cannot be issued. In the circumstances it does not appear that there is any means of recovering the fine now especially in view of the Full Bench decision in [illegible] Mysore High Court. This matter has already been brought to the notice of the Govt. of India in their Letter No 5748 B-3, Adv. Gen, d. 15-8-34.

It may be mentioned in this connection that with ref. to a letter from the

4

U1

M. Carnibatore asks how the tax can be recovered from in such cases. The Govt. will have then that he may proceed to take action under Sec. 9 of the M.M.V.T. Act, 1931 as have the motor vehicles distained and sold whenever they appear again on the British Road. Please see also the further correspondence in file No. 2583/24-9 W.O. 35 & file 2587 & 23.4.36.

B

(N)

(S)

(7)

Draft submitted for approval

Home U.O. 734B-4
13-10-36

UNDER SECRETARY
3197
14 OCT 1936
LEGAL DEPARTMENT

P.T.O.

42

Legal dept

Will Home Department please put up G.O. 2705 Law (Genl) dt 21.9.34, which contains the Adv. Genl's opinion referred to at page 3 ante.

K.M.
14/X/36

Home Dept Home

Legal 3197

ai

(1) G.O. 2705, Law (Genl) d. 21.9.34 to place below Maybe sent to Legal us

Legal

B'

Home D Section for Compliance.

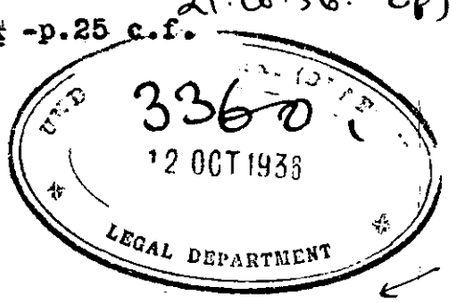
20/10

17/10.

17/10/36.

Home 27290 F
21.10.36.

p.25 c.f.



pp 8 etc seq c.f.

P.310 of Book Vol IX, Aitchison's Treaties ?

Legal Department

The expression 'criminal processes' in the Chief Commissioner's Notification of 1878 seems to be wide enough to include a summons or warrant issued under Chapter VI of the Code of Criminal Procedure to a person accused of an offence under section 7 of the Motor Vehicles Taxation Act. But the Full Bench of the Mysore Chief Court having taken a different view, it is not possible for us to avail ourselves of the Notification. The only course open to us is to invoke Article 15 of the Treaty with Mysore which provides for the Mysore Government causing to be arrested and surrendered any person within the Mysore territories who is accused of having committed <u>any offence</u> in British India on demand being made by the British Resident for the arrest and surrender of the offender. It

is for consideration whether these cases are of sufficient importance to necessitate recourse to Article 15. The other alternative open to us is that suggested at B on page 4. The tax is also recoverable in the same manner as an arrear of land revenue - section 9 of the Act. If the defaulter has any property in this Presidency, recovery of the tax may be effected by proceeding against such property in the manner prescribed by the Madras Revenue Recovery Act, 1864.

K. M.
23/X/36

B

Legal 3360-1
26.10.36

Submitted for orders Home (B) Dept.
Whether in the circumstances
(order above)
the draft submitted may
issue

GM
2/11

1 Let it be sent to
enable us to take Article
15 in such cases.

B 1

The draft may
issue

G 6 11
S 2/11/36

7.11

C1 The draft may issue!
M1 Will apart from
the procedure

ASSISTANT SECRETARY TO GOVERNMENT
29 OCT 1936
25178

indicated that case, I see no reason why the Registrar should not be approached to collect the case & send it to us. In the case of Mr Justice Horwill we obliged them & we may reasonably hope that they would reciprocate, apart-from any question of Law

KK
8.11.86.

24.11.86

24.11.86
29.11.86

45 Home (B) Dept

C.F. 16.

46/27/11

Date. Initials.

DRAFT FOR APPROVAL.

When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT:—

M.M.V.T. Act, 1931 - South Kanara district - Recovery of tax due in British territory from a person resident in the Mysore State - Instructions issued.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. 737 From the D.M.S. Kanara, No. 1044/36 dated 10-6-1936.

" _____ " _____ " _____ " 3-7-1936.

" _____ " _____ " _____ " 29-8-1936.

Order / Resolution Ms. No. 3384, dated 27 11. 1936.

Issue for further Action

21

The D.M. of South Kanara is informed that in the circumstances stated, he may proceed to take action either under section 9 of the M.M.T. Act, 1931 and have the motor vehicles distrained and sold whenever they appear again on British roads, or if the defaulter has any property in this Presidency, recovery of the tax may be effected by proceeding against such property in the manner prescribed by the Madras Revenue

Vb

Revenue Recovery Act,
1884.

To,
The D. M. of South Kanara.
Copy for Block file

Dpd. by Vas
P.
Messeng

Dpr.'s initials: 27/10/1

Date

41

Home (B) Department

Memo. No. 2960 B-1 d. 7.12.36

M.M.V.T. Act - Tax due from a Mysore State subject - Recovery - Ref. G.O.No. 3384 Home, d. 27-11-1936

***

The Dt. Magistrate of South Kanara is informed that it is proposed to address the Govt. of Mysore to collect and remit to this Government the Madras Motor Vehicles tax due from the Mysore State subject referred to in his letter No.Ref.C1-1044-M-31 datdd 10-6-1936. He is therefore requested to furnish the following particulars of the defaulter:-

(1) Name and address

(2) The period during which he used his motor vehicle on the public roads in the S. Kanara dt.

(3) The amount of tax due from him under the M.M.V.T. Act.

To

The Dt. Magistrate of S. Kanara

Dpd. by Post Messenger

Dpr.'s initials

1938

Home Deptt

Memo 2960B-2 d. 15.12.36

M.M.V.T. Act - Jax due from Mysore State

Subject - Recovery.

A copy of a letter No. Ref. C.1-1044-M-31 d. 10.6.1936 ~~and G.O. No.~~ from the D.M. of South Kanara and a copy of G.O. No. 3384 Home d. 27.11.1936 are sent to the Comm^r of Police for information. The D.M. has been ~~separately~~ asked to furnish the following particulars of the defaulter referred to in his letter -

(1) Name and address

(2) The periods during which he used his motor vehicle on the public roads in South Kanara dt. and

(3) The amount of tax due from him under the M.M.V.T. Act.

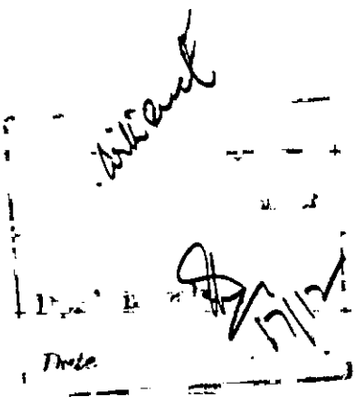
49 21

The information has been called for with a view to recover the amount through the Mysore Govt. The Comm^r of Police is requested to offer his views in the matter and to report whether he can himself arrange for the collection of the amounts due in such Pb Cases.

14.12.56

14/12

19 IV



To The Comm^r of Police.
Madras
(with copy of Pp. 1-2 and 45-46 of G.O. 3384 Hom. 29.11.56).

R.D. 1 month.

50 | 9 3172B

C.F. 30.

17-12-36.

HOME DEPARTMENT.

Received ASSISTANT SECRETARY 17 DEC 1936 HOME DEPT. 19 . *Registered* 19

Subject.

Madras Motor Vehicles Taxation Act - Tax due from a Mysore State subject - Recovery - particulars furnished. Government Memo.No.2960 B-1, dated 7.12.1936.

ENCLOSURES.
No.
Spare copies

Ref.C1- No. 3744-M/36.

Station Mangalore, *Dated the* 15th December 1936~~19~~.

From (Name) A. D. Crombie, Esq., C.I.E., I.C.S.,
(Designation) Dt.Magistrate of South Kanara.

To The Secretary to the Government of Madras,
Home Department,
Madras.

Sir,

The particulars called for by Government are given below:-

(1) Name and address of defaulter:
K. Rangiah,
Rama Vilas Agrahara
Krishnaraja Mohalla,
Mysore.

(2) The Car Mys.6604 of the defaulter was in this district on 18.11.1936 at Kinjadi near Karkal.

(3) The balance of tax due is Rs.18.12.0, after deducting the amount paid.

Home Deptt

Subl for perusal. The Commrs reply to the Memo on Mr 2 may be awaited.

20.12.36

15.12.36

15/12/36

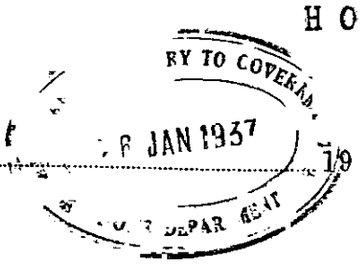
for Dy. Secy. to Govt.

5Y 364B.

C.F. 30.

H O M E DEPARTMENT.

26.1.37



Received ..... 19 . *Registered* ..... 19 .

Subject.

Madras Motor Vehicles Taxation Act - Tax due from a Mysore State subject - Recovery - Home Department Memorandum No. 2960 B-2 dated 15-12-1936 - Report submitted.

ENCLOSURES.
Nos two
.....
Spare copies 1

Re No. 152 Jan/36.

Station MADRAS, *Dated the* 25th JANUARY 1937.

From (Name) A. J. Happell Esquire, O.B.E.,
(Designation) Commissioner of Police, Madras,

To The Secretary to the Government of Madras,
HOME Department.
Fort St. George, Madras.

Sir,

With reference to the Government Memorandum quoted above I have the honour to state that, in a similar case, on the suggestion of the Collector and District Magistrate, C & M Station, Bangalore (copy enclosed), the Deputy Commissioner of the concerned District of the Mysore State was requested to collect the tax under Art. 221 (i) of the Mysore Revenue Manual Volume I of 1921. Similar steps are now being taken in cases of non-payment of tax in respect of lorries by residents of Bangalore City and Mysore.

If, however, the amount cannot be recovered by non-coercive

coercive methods, the only alternative is to apply for a distress warrant and distrain the vehicle when it next appears in British India. This procedure works well with reference to vehicles regularly plying in this Presidency but, in isolated cases, the spotting of the vehicle will be a matter of chance.

3. It would be much more satisfactory if mutual arrangements could be arranged for the recovery of motor vehicle taxes between the Government of Madras and Indian States, Mysore State in particular.

I have the honour to be,

Sir,

Your most obedient servant,

Commissioner of Police.

Enclosure No. 1 to letter No. 1547/Con. I 25-1-37 from the Commissioner of Police, Madras.

753

Copy of letter No. 4975/B/35 dated 3rd October 1935 from the Collector and District Magistrate, C & M Station, Bangalore, to the Commissioner of Police, Madras.

Madras Motor Vehicles Taxation Act, 1931 - Non-payment of tax - MYS. 5977 owned by Mr. B. F. Gopal Rao, Bangalore City - Your No. 912/Tax/35 dated 7-9-35.

I regret that there is no provision under which I could distrain the vehicle as suggested by you.

Under Article 221 of the Mysore Revenue Manual (copy enclosed for reference) the Deputy Commissioner, Bangalore District, in whose jurisdiction the party is residing, can recover the amount from him, if payment is made on demand, but he could not apply coercive process for its recovery.

I understand that the Collector of Salem has been recovering in this way taxes due to Mysore Government and vice versa.

I would therefore suggest your addressing that Officer in the matter.

---ooo---

Enclosure No 2 to letter No 15-87 Dar dt 20-1-37 from the Commissioner of Police, Madras

54

Article 221 (i) of the Mysore Revenue Manual,
Volume I, (Revised Edition) of 1921.

---

x x x x

COLLECTION OF REVENUE.

Article 221. (i) The arrangement by which money voluntarily paid is received and remitted by the British and Mysore States may continue. Notices of demands of arrears are being served by the British Officers at the request of those of Mysore, and vice versa, no coercive process being applied on either side.

x x x x

"Extract"

(True copy)

Home Dept

Memo. 2960 B-3 dated 8.2.37

M.M.V.T. Act – Jax due from a Mysore State subject – Recovery – Ref: letter from the D.M. of S. Kanara Ref. C1 No. 3744-M/36 d. 15.12.1936

A copy of a letter from the Comm^r of Police Madras R.C. No. 1524/Jax/36 d. 25.1.1937 together with its enclosures is sent to the D.M. of S. Kanara and he is requested to address the Dy. Comm^r of the concerned district in the Mysore state with a view to realise the tax due from Rangiah under Art 22 (1) of the Mysore Rev. Manual Vol I.

5.2.37.

To the D.M. of S. Kanara
(with copy of this S.O.F.

56

Home (B) Department.

(C.No. 2960) 30.11.36.

M.M.V.T.Act - Tax due in British territory from persons resident in States - Recovery.

Extract of H.M's minutes in G.O. No. 3384 Home dated the 27th November 1936.

"The draft may issue.
But apart from the procedure indicated therein, I see no reason why the Mysore Government may not be approached to collect the tax and send it to us. In the case of Mr.Justice Horwill we obliged them and we may reasonably hope that they would reciprocate, apart from any section of Law."

K.V.R.Reddi
8-11-36.

S.R.R.
24-11-36.

Memo 2960 B-1 7.12.36.

Draft Memo is submitted.

3.12.36.

K

[illegible]

[Memo No. 2960 B-1 d. 7.12.36]

K above :- U.S. presumably refers to the letter from the D.M. of Anantapur, disposed of in Memo No. 1822 B-1 d. 28.10.1936. As the letter does not refer to an evasion of payment of tax of any particular

Draft Sub?

S9 A

[Memo 2960 B-2 d. 15. 12. 1936] Ch. 4-3 C.F.

From the D. M. of S. Kanara Ref. Cl-No. (Cl-3172B)
3744-M/36 d. 15-12-1936 F.

From the Comm of Police, Madras Re. (Cl-3643)
No 1527/Jaa/36 d 25-1-1937 Ch. 5 C.F.

A copy of the Comm's letter may be sent to the Coll. of S. Kanara and he may be asked to say if he can collect the tax due by addressing Mysore Officials direct. Draft Subd

Para 3 of the Comm's letter on Ch. C.F.

This may be considered receipt of the Comm's reply to the Memo in the linked file. Cl. 3773.

RK
5-2-37.

Please see [illegible] in the linked file. It does not appear from the number of cases in which motorists visiting this residency from neighbouring states evade payment of tax is considerable. It also seems that taxes due from residents in Mysore are collected in the manner suggested by the Comm. in his letter on Ch. C.F. There seems therefore to be no case for addressing the Mysore Govt. For orders. Cl. 2677B.

5/60

This was not a Home
note originated by us.
It was suggested that the Mysore
authorities do so officially
and if they were unwilling
to address the Mysore Govt
on the matter

[illegible]
5

[illegible]
VB

These papers may be stitched
(K) with G.O. No. 3384 Home dt. 27.11.1936

[illegible]
3.3.37

[illegible]